

tional railway-labor-organization employer from the compensation paid by him to the employee with respect to such month would be that proportion of the tax with respect to such compensation paid by all such employers which the compensation paid by him to the employee for services rendered during such month bears to the total compensation paid by all such employers to such employee for services rendered during such month; and that in the event that the compensation so paid by such employers to the employee for services rendered during such month was less than an amount equal to one-twelfth of the current maximum annual taxable "wages" as defined in section 3121 for any month, each subordinate unit of a national railway-labor-organization employer would deduct such proportion of any additional tax as the compensation paid by such employer to such employee for services rendered during such month bears to the total compensation paid by all such employers to such employee for services rendered during such month.

Subsec. (c)(2). Pub. L. 98-76, § 225(c)(1)(B), (3), (5), substituted "taxes imposed by section 3201" for "tax imposed by section 3201", "the taxes under paragraph (1)" for "the tax under paragraph (1)", and "exceed" for "exceeds".

Subsec. (c)(4). Pub. L. 98-76, § 225(c)(1)(B), (4), (5), substituted "taxes imposed by section 3201" for "tax imposed by section 3201", "such taxes" for "such tax", and "exceed" for "exceeds".

1976—Subsec. (a). Pub. L. 94-455, § 1903(a)(7)(A), struck out provisions relating to the September 30, 1973, qualification on the applicability of provisions of this subsection and "of the Internal Revenue Code of 1954" before "for any month" wherever appearing.

Subsec. (b). Pub. L. 94-455, § 1903(a)(7)(B), struck out "made" after "to deduct the tax shall be".

Subsec. (c)(3). Pub. L. 94-455, § 1906(b)(13)(A), struck out "or his delegate" after "Secretary".

1973—Subsec. (a). Pub. L. 93-69, in second sentence reading "If an employee . . .", substituted "1973" for "1965" wherever appearing, struck out "(i) \$450, or (ii)" before "an amount equal to" in two places, and struck out " , whichever is greater," after "Internal Revenue Code of 1954" in two places.

1966—Subsec. (a). Pub. L. 89-700 substituted "after September 30, 1965" for "after the month in which this provision was amended in 1959" in six places, and "(i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual taxable 'wages' as defined in section 3121 of the Internal Revenue Code of 1954, whichever is greater, for any month after September 30, 1965" for "\$400 for any calendar month before the calendar month next following the month in which this provision was amended in 1963, or \$450 for any calendar month after the month in which this provision was so amended and before the calendar month next following the calendar month in which this provision was amended in 1965, or (i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual taxable 'wages' as defined in section 3121 of the Internal Revenue Code of 1954, whichever is greater, for any month after the month in which this provision was so amended" in two places.

1965—Subsec. (a). Pub. L. 89-212, §§ 2(a)(1), 4, inserted sentence permitting an employer who is furnished by an employee a written statement of tips pursuant to section 6053(a) to which par. (3) of section 3231(e) is applicable to deduct an amount equivalent to such tax with respect to such tips from any compensation of the employee under his control, even though at the time such statement is furnished the total amount of the tips included in statements furnished to the employer as having been received by the employee in such calendar month in the course of his employment by such employer is less than \$20, and inserted "and before the calendar month next following the calendar month in which this provision was amended in 1965, or (i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual taxable 'wages' as defined in section 3121, whichever is greater, for any month after the month in which this provision was so amended" in two places.

Subsec. (c). Pub. L. 89-212, § 2(a)(2), added subsec. (c).  
1963—Subsec. (a). Pub. L. 88-133 limited existing taxable compensation base of \$400 to any calendar month before Nov. 1963 and increased such base to \$450 for any calendar month after Oct. 1963.

1959—Subsec. (a). Pub. L. 86-28 substituted "after the month in which this provision was amended in 1959" for "after 1954" and for "after December 31, 1954" in five places, and "\$400" for "\$350" in two places.

1954—Subsec. (a). Act Aug. 31, 1954, substituted "\$350" for "\$300" wherever appearing.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to coverage provided after Dec. 31, 1990, see section 5124(c) of Pub. L. 101-508, set out as a note under section 3102 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to remuneration paid after Dec. 31, 1984, see section 227(a) of Pub. L. 98-76, set out as a note under section 3201 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1903(a)(7) of Pub. L. 94-455 applicable with respect to compensation paid for services rendered after Dec. 31, 1976, see section 1903(d) of Pub. L. 94-455, set out as a note under section 3201 of this title.

#### EFFECTIVE DATE OF 1973 AMENDMENT

Amendment by Pub. L. 93-69 effective Oct. 1, 1973, and applicable only with respect to compensation paid for services rendered on or after Oct. 1, 1973; and applicable to railway labor organization covered by a private supplemental pension plan as of Oct. 1, 1973, and subject to a moratorium agreed to on or before Mar. 8, 1973, for changes in pay rates, on the earlier of (1) date of expiration of such moratorium, or (2) date as of which the railway labor organization through collective bargaining agreement makes amendment applicable, see section 109(b) of Pub. L. 93-69, set out as a note under section 3201 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by section 2(a) of Pub. L. 89-212 effective only with respect to tips received after 1965, and amendment by section 4 of Pub. L. 89-212 effective only with respect to calendar months after the month in which Pub. L. 89-212 is enacted, see section 6 of Pub. L. 89-212, set out as a note under section 3201 of this title.

#### EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-28 effective, except as otherwise provided, first day of calendar month next following May 1959, see section 202 of Pub. L. 86-28, set out as a note under section 3201 of this title.

#### EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Aug. 31, 1954, effective as if enacted as a part of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], see section 407 of act Aug. 31, 1954, as amended, set out as a note under section 3201 of this title.

### Subchapter B—Tax on Employee Representatives

Sec. 3211.	Rate of tax.
3212.	Determination of compensation.

#### § 3211. Rate of tax

##### (a) Tier 1 tax

In addition to other taxes, there is hereby imposed on the income of each employee represent-